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Of Counsel:
DANIEL G. BOGDEN
United States Attorney

Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

v.

PAT CLARK, JR., individually, as Executor of
the Estate of Bernice Clark, as Trustee of the Pat
Clark, Jr. Separate Property Trust, as Trustee of
the Pat Clark Voting Stock Trust, as Trustee of
the Pat Clark GST Trust, as Trustee of the Pat
Clark Issue Trust, as Trustee of the Bernice
Clark Retained Annuity Trust #2, and as Trustee
of the Bernice Clark 2000 Retained Annuity
Trust

BARBARA C. KLASSEN, individually, as
Trustee of the Barbara C. Klassen Legacy Trust,
and as Trustee of the Clark Ranch House Trust,

JOANN CALLAHAN a/k/a JOANN P.

Civil No. 2:14-cv-01372 JAD-
PAL

STIPULATION
REGARDING SCHEDULE
and [Proposed] ORDER

1 CLARK, individually, as Trustee of the Joann
2 Clark Legacy Trust, and as Trustee of The Clark
Ranch House Trust;

3 MARY LOUISE HOUSTON, individually, as
4 Trustee of the Saucer 5 Legacy Trust, and as
Trustee of the Clark Ranch House Trust; as
5 Trustee of the Houston Irrevocable Trust;

6 KIMBERLY WASSERBURGER KOUBA;

7 C.R. CLARK;

8 RORY CLARK;

9 DANIEL T. CALLAHAN;

10 Defendants.

11
12 The United States of America and the defendants, by and through their undersigned
13 counsel, hereby submit this stipulated schedule, pursuant to the direction of the Court at the
14 status hearing held in this matter on October 6, 2015.

15 1. A settlement conference was held in this matter on August 13, 2015. As a result of
16 agreements made at the settlement conference, it was determined that the gift and estate tax
17 liabilities at issue in this matter would need to be recomputed.

18 2. The undersigned attorneys for defendants Barbara Klassen, Joann Callahan, Kimberly
19 Wasserburger Kouba, C.R. Clark, Rory Clark, and Daniel T. Callahan (hereinafter referred to as
20 “Sisters’ Counsel”) and their accountants have prepared revised gift tax computations for the
21 years at issue in this matter and forwarded these computations to the undersigned attorneys for
22 defendant Pat Clark, Jr. (hereinafter “Clark’s Counsel”).
23

1 3. The Sisters' Counsel and Clark's Counsel shall have until October 30, 2015 to review
2 and provide any edits to the gift tax computations and forward these computations to the
3 undersigned counsel for the government.

4 4. The government shall have until November 15, 2015 to review the calculations,
5 compute the penalties and interest associated with the revised gift tax liabilities, and provide that
6 information to the Sisters' Counsel and Clark's Counsel.

7 5. The Sisters' Counsel and Clark's Counsel shall have until December 15, 2015, to re-
8 compute the estate tax at issue in this matter, to provide edits to the estate tax computations, and
9 to provide these computations to the government's counsel.

10 6. The government shall have until January 8, 2015, to review the calculations, compute
11 the penalties and interest associated with the revised estate tax liabilities, and provide that
12 information to the Sisters' Counsel and Clark's Counsel.

13 7. The Sisters' Counsel and Clark's Counsel shall have until March 8, 2016 to continue
14 to negotiate to resolve the issues presented in their cross-claims.

15
16 Respectfully submitted this 8th day of October, 2015.

17 CAROLINE D. CIRAULO
18 Acting Assistant Attorney General

19 /s/ Virginia Cronan Lowe
20 VIRGINIA CRONAN LOWE
21 RIKA VALDMAN
22 Trial Attorneys, Tax Division
23 U. S. Department of Justice

Of Counsel:

DANIEL BOGDEN
United States Attorney

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/s/ Stephanie Loomis-Price

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Attorneys for Pat Clark, Jr.

/s/ Alexander G. LeVeque

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Attorneys for Barbara Klassen, Joan Calallahan

Kimberly Wasserburger Kouba, C.R. Clark, Rory

Clark, Daniel T. Callahan

IT IS SO ORDERED.

IT IS FURTHER ORDERED that a status conference will be held in this matter on

December 8, 2015, at 9:30 a.m., in 3B. If the parties file documents resolving this

matter prior to the scheduled conference date, the status conference shall be taken off the calendar.

Dated: October 9, 2015



PEGGY A. LEEN

United States Magistrate Judge

CERTIFICATE OF SERVICE

I hereby certify that on this 8th day of October, 2015, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing pursuant to the CM/ECF system, and by first class mail, postage prepaid, to:

Mary Louise Houston
461 East Center Street
Central, Utah 84722

/s/ Virginia Cronan Lowe
VIRGINIA CRONAN LOWE
Trial Attorney
United States Department of Justice, Tax Division